



Commonwealth of Virginia

Walter J. Kucharski, Auditor

**Auditor of Public Accounts
P.O. Box 1295
Richmond, Virginia 23218**

August 5, 2005

The Honorable Louis K. Campbell
Chief Judge
County of Alleghany General District Court
P. O. Box 858
Fincastle, VA 24090-0205

The Honorable Paul A. Tucker
Chief Judge
County of Alleghany Juvenile and
Domestic Relations District Court
P. O. Box 858
Fincastle, VA 24090-0205

As part of our audit of the Virginia District Court System, we have audited the cash receipts and disbursements of the County of Alleghany District Court and the Associated Magistrates from the Twenty-fifth Judicial District for the period April 1, 2004 through June 30, 2005.

Our primary objectives were to test the accuracy of financial transactions recorded on the Court's financial management system and in the Magistrates' records; evaluate the Court's and the Magistrates' internal controls; and test compliance with significant state laws, regulations, and policies. However, our audit was more limited than would be necessary to provide assurance on the internal controls or on overall compliance with applicable laws, regulations, and policies.

The results of our tests found the Court and the Magistrates properly stated, in all material respects, the amounts recorded and reported in the financial management system and in the Magistrates' records; no material weaknesses in the internal controls; and no instances of noncompliance with applicable laws, regulations, and policies.

We acknowledge the cooperation extended to us by the Court and the Magistrates during this engagement.

AUDITOR OF PUBLIC ACCOUNTS

WJK:cam

cc: The Honorable J. Gregory Mooney, Judge
The Honorable Charles L. Ricketts III, Judge
Susan S. Hutchison, Clerk
Ray B. Fitzgerald, Chief Magistrate
Paul Delosh, Director of Technical Assistance
Supreme Court of Virginia